

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF PUERTO RICO**

IN THE MATTER OF:

MAXIMUM LIFT PARTS OF
PUERTO RICO, INC.

DEBTOR.

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CASE NO. 15-09812 (BKT)

CHAPTER 11

**UNITED STATES TRUSTEE'S OBJECTION
TO APPLICATION FOR ALLOWANCE OF COMPENSATION
OF CPA MANUEL A. GUZMAN OLIVERAS, AS ACCOUNTANT FOR THE DEBTOR**

TO THE HONORABLE COURT:

Guy G. Gebhardt, the Acting United States Trustee for Region 21 (the "United States Trustee"), pursuant to 28 U.S.C. § 586(a) and § 307 of the Bankruptcy Code, respectfully states and prays as follows:

1. On December 5, 2017, CPA Manuel A. Guzman Oliveras filed an application for compensation entitled "First Application for Compensation for the Unsecured Creditors Committee's Accountant Manuel A. Guzman Oliveras" (DN 97).

2. On December 6, 2017, the United States Trustee sent a written communication to CPA Guzman (with copy to Debtor's counsel Lyssette Morales Vidal), requesting the withdrawal of the application due to significant deficiencies. To date, the application has not been withdrawn, CPA Guzman has not communicated with the United States Trustee in any manner, nor has counsel for Debtor communicated with the United States Trustee.

3. In view of the above, the United States Trustee files this objection and brings to the attention of the Court the significant deficiencies as notified to CPA Guzman, as follows:

UNITED STATES TRUSTEE'S OBJECTION TO APPLICATION FOR ALLOWANCE OF COMPENSATION
OF CPA MANUEL A. GUZMAN OLIVERAS AS ACCOUNTANT FOR DEBTOR

Case No. 15-09812 (BKT) Maximum Lift Parts of Puerto Rico, Inc.

Page 2

a. The application for compensation is filed on behalf of the "Unsecured Creditors Committee" – **NO Unsecured Creditors Committee has been appointed in the subject case.** The **application must be withdrawn** and filed on behalf of Debtor. The application to employ accountant was filed Debtor (DN 61). The United States Trustee attached to the e-mail to CPA Guzman, both the application for compensation and the application to employ, for ease of reference.

b. The application for compensation **does not include a detail of the services performed** and the time spent on each matter. The invoices attached to the application are merely monthly statements (on the 15th day of the months) (December 2015 thru November 2017) with a fixed monthly amount of \$ 375.00 + 15.00 (4% tax) = 390.00. The only description of the services provided is: "Accounting services for the month of X". This does not conform with the terms of compensation as informed in the application for appointment and approved by the court. The application for employment indicates that services were to be performed at the rate of \$90.00 per hour. The United States Trustee reminded CPA Guzman that time entries must be reflected in increments of tenths of an hour.

c. Attached to the application is another invoice issued on November 30, 2017, for a total of \$3,450, the description of which states "Preparation of Monthly Operating Reports for the Months of December 2015 to October 2017". The invoice deducts from said amount a payment of \$375.... Less Invoice 3667 Paid if Full" for a balance of \$3,075.

The statement reflects that Debtor made a payment on an invoice without court approval. The United States Trustee reminded CPA Guzman that, as per the order approving the application for employment, any and all payments to professionals must be first approved by the court upon application made.

d. Also attached to the application is another invoice dated Feb 2016, in the amount of \$450 + taxes, for "Operating Report for Bankruptcy Court", less discount in the amount of \$75.00.

It should be noted that Debtor's bankruptcy petition was filed on 12/11/15, and that the application to employ CPA Guzman as accountant was not filed until 11/9/16 (DN 61). An invoice for work performed on February of 2016, is not justified and must be deleted from the application.

e. The application claims payment of \$12,075. Even taking in consideration the deficiencies in the invoices as submitted, the amounts of the invoices do not add up to said amount.

UNITED STATES TRUSTEE'S OBJECTION TO APPLICATION FOR ALLOWANCE OF COMPENSATION
OF CPA MANUEL A. GUZMAN OLIVERAS AS ACCOUNTANT FOR DEBTOR

Case No. 15-09812 (BKT) Maximum Lift Parts of Puerto Rico, Inc.

Page 3

f. Furthermore, the application for compensation does not comply with the United States Trustee *Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses filed under 11 U.S.C. §330* (Appendix A to 28 C.F.R. §58). The same are available at available at: http://www.justice.gov/ust/r21/reg_info.htm. Rule 2016-1(a) of the Local Bankruptcy Rules for the District of Puerto Rico requires that fee applications comply with the United States Trustee guidelines. The United States Trustee attached to the e-mail to CPA Guzman a copy of the Guidelines for ease of reference.

4. Therefore, the United States Trustee objects to the application as the same is inconsistent with the terms of the application for employment of CPA Guzman (DN 61), and with the terms of the Order approving the employment (DN 65). The application is also significantly deficient as to form and fails to comply with the United States Trustee's *Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses filed under 11 U.S.C. §330* (Appendix A to 28 C.F.R. §58).

5. It is the position of the United States Trustee that the application must be denied.

6. Therefore, the United States Trustee submits that grounds have been established for the denial of the application.

WHEREFORE, the United States Trustee hereby moves the Court to deny the application for compensation as filed by CPA Manuel A. Guzman Oliveras at docket number 97.

-CERTIFICATE OF SERVICE-

I DO HEREBY CERTIFY that on this day I electronically filed a true and exact copy of the foregoing with the Clerk of the Court using the CM/ECF System which will send notification of such filing to the following:

- JOSE RAMON CARRION MORALES (LL) newecfmail@ch13-pr.com
- CARMEN PRISCILLA FIGUEROA BELL cfigueroa@crimpr.net, cpfbkcy@gmail.com
- JUAN C FORTUNO FAS bkfilings@fortuno-law.com, fortunoe@ecf.inforuptcy.com
- MONSITA LECAROSZ ARRIBAS ustpregion21.hr.ecf@usdoj.gov
- TERESA M LUBE CAPO lubaysoto@gmail.com, terelube@gmail.com;nilda.buffill@gmail.com;madelinesotopacheco@gmail.com;lubaysotoii@gmail.com;lys.cmecf.bk@gmail.com

UNITED STATES TRUSTEE'S OBJECTION TO APPLICATION FOR ALLOWANCE OF COMPENSATION
OF CPA MANUEL A. GUZMAN OLIVERAS AS ACCOUNTANT FOR DEBTOR

Case No. 15-09812 (BKT) Maximum Lift Parts of Puerto Rico, Inc.

Page 4

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- US TRUSTEE ustpreion21.hr.ecf@usdoj.gov

I DO HEREBY FURTHER CERTIFY that on this same date a true and exact copy of
the foregoing has been sent by regular United States mail to Debtor at its address of record:

MAXIMUM LIFT PARTS OF PUERTO RICO, INC.
PO BOX 1619
BAYAMON, PR 00960

And to:

CPA MANUEL A. GUZMAN
PO BOX 3205
MANATI, PR 00674

DATED: December 22, 2017

GUY G. GEBHARDT
Acting United States Trustee for Region 21

MONSITA LECAROS ARRIBAS
Assistant United States Trustee

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[Electronically Filed]

By: /s/Nancy Pujals
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Trial Attorney
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